

## **2005 DRAFTING REQUEST**

### **Bill**

Received: **01/21/2005**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget**

By/Representing: **Kraus**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - alcohol and tobacco**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

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### **Pre Topic:**

DOA:.....Kraus -

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### **Topic:**

Funding increase for alcohol tax enforcement agents

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### **Instructions:**

See Attached

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### **Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 01/21/2005	csicilia 01/21/2005	chaugen 01/21/2005	_____	mbarman 01/21/2005		State
	jkreye 01/26/2005	wjackson 01/26/2005		_____			
/1			rschluet 01/26/2005	_____	lnorthro 01/26/2005		State

FE Sent For:

<END>

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/P1

jkreye

*Ag's 1/21 ch  
65 1-21  
Ch 1-21  
2/26*

FE Sent For:

<END>

## Miller, Steve

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**From:** Kraus, Jennifer - DOA  
**Sent:** Thursday, January 20, 2005 3:32 PM  
**To:** Miller, Steve  
**Cc:** Nelson, Linda; Merry-Mason, Monica  
**Subject:** One more draft

Steve - This one shouldn't be too complicated. Thanks ---Jenny



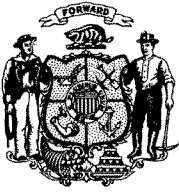
Stat Lang -alcohol  
and tobacco...

## 2005-07 Budget Bill Statutory Language Drafting Request

- **Topic:** Fund Alcohol and Tobacco Agents from cigarette and liquor taxes.
- Tracking Code:
- SBO team: Tax and Justice
- SBO analyst: Jennifer Kraus
  - Phone: 266-2214
  - Email: jennifer.kraus@doa.state.wi.us
- **Agency acronym:** DOR
- **Agency number:** 566

1. We are converting 4.0 FTE to program revenue from GPR. Fifty percent of the costs need to be covered with an increase in the fee under s.139.06(1) and deposited in s. 20.566(1)(ha) from 3 cents to 5 cents per gallon. The other 50% should come from the cigarette tax under 139.32. Can we create language that allows DOR to set an administrative fee similar to the liquor tax?

add "enforcement" to appropriation



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-1820/P1

JK:1/.....

gs

TODAY

DOA:.....Kraus - Funding increase for alcohol tax enforcement agents

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 1-21-05  
Do NOT Gen  
D-N

1 AN ACT ...; relating to: the budget

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

This bill increases the administrative fees that DOR imposes for the enforcement of intoxicating liquor taxes from three cents per gallon on each gallon of intoxicating liquor subject to taxation to seven cents per gallon on each gallon of intoxicating liquor subject to taxation.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

- 2 SECTION 1. 20.566 (1) (ha) of the statutes is amended to read:
- 3 20.566 (1) (ha) *Administration of liquor tax.* The amounts in the schedule for
- 4 computer and, audit, and enforcement costs incurred in administering the tax under
- 5 s. 139.03 (2m). All moneys received from the administration fee under s. 139.06 (1)

(a) shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of each fiscal year, the unencumbered balance of this appropriation account, minus an amount equal to 10% of the sum of the amounts expended and the amounts encumbered from the account during the fiscal year, shall lapse to the general fund.

**History:** 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231.

**SECTION 2. 139.06 (1) (a) of the statutes is amended to read:**

139.06 (1) (a) The taxes imposed under s. 139.03 (intro.) on intoxicating liquor at the rates under s. 139.03 (2m) shall be paid to, and a monthly return filed with, the department of revenue on or before the 15th of the month following the month in which the tax liability is incurred. An administrative fee of 3 7 cents per gallon on intoxicating liquor taxed at the rates under s. 139.03 (2m) is imposed, shall be paid along with the taxes and shall be deposited in the appropriation under s. 20.566 (1) (ha).

**History:** 1973 c. 121; 1977 c. 142, 203; 1981 c. 79; 1985 a. 120; 1987 a. 399; 1991 a. 39; 1997 a. 27.

**SECTION 9341. Initial applicability; revenue.**

(1) ADMINISTRATIVE FEES; INTOXICATING LIQUOR TAXES. The treatment of section 139.06 (1) (a) of the statutes first applies to fees and taxes that are due on the 15th day of the month following the month in which this subsection takes effect.

(END)



**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-1820/P1dn

JK:.....

Jennifer:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: joseph.kreye@legis.state.wi.us

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-1820/P1dn  
JK:cjs:ch

January 21, 2005

Jennifer:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.state.wi.us](mailto:joseph.kreye@legis.state.wi.us)

## Kreye, Joseph

---

**From:** Kraus, Jennifer - DOA  
**Sent:** Tuesday, January 25, 2005 5:19 PM  
**To:** Kreye, Joseph  
**Cc:** Lashore, Patricia M  
**Subject:** FW: LRB Draft: 05-1820/P1 Funding increase for alcohol tax enforcement agents



05-1820/P1



05-1820/P1dn

Joe - this one needs to be increased to 11 cents per gallon. Thx

- Jenny

-----Original Message-----

**From:** Haugen, Caroline [mailto:Caroline.Haugen@legis.state.wi.us]  
**Sent:** Friday, January 21, 2005 1:17 PM  
**To:** Kraus, Jennifer - DOA  
**Cc:** Hanaman, Cathlene; Haugen, Caroline; Merry-Mason, Monica  
**Subject:** LRB Draft: 05-1820/P1 Funding increase for alcohol tax enforcement agents

Following is the PDF version of draft 05-1820/P1.



State of Wisconsin  
2005 – 2006 LEGISLATURE

LRB-1820/P1

JK:cjs:ch

PM not R

DOA:.....Kraus – Funding increase for alcohol tax enforcement agents

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 1-26-05

Today  
please

Do Not Gen

1 AN ACT ...; relating to: the budget.

---

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

→ This bill increases the administrative fees that DOR imposes for the enforcement of intoxicating liquor taxes from three cents per gallon on each gallon of intoxicating liquor subject to taxation to ~~seven~~ <sup>seven</sup> cents per gallon on each gallon of intoxicating liquor subject to taxation. (11)

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

---

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2 SECTION 1. 20.566 (1) (ha) of the statutes is amended to read:

3 20.566 (1) (ha) *Administration of liquor tax.* The amounts in the schedule for  
4 computer and, audit, and enforcement costs incurred in administering the tax under  
5 s. 139.03 (2m). All moneys received from the administration fee under s. 139.06 (1)

1 (a) shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the  
2 end of each fiscal year, the unencumbered balance of this appropriation account,  
3 minus an amount equal to 10% of the sum of the amounts expended and the amounts  
4 encumbered from the account during the fiscal year, shall lapse to the general fund.

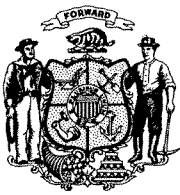
5 **SECTION 2.** 139.06 (1) (a) of the statutes is amended to read:

6 139.06 (1) (a) The taxes imposed under s. 139.03 (intro.) on intoxicating liquor  
7 at the rates under s. 139.03 (2m) shall be paid to, and a monthly return filed with,  
8 the department of revenue on or before the 15th of the month following the month  
9 in which the tax liability is incurred. An administrative fee of  $3\frac{7}{11}$  cents per gallon  
10 on intoxicating liquor taxed at the rates under s. 139.03 (2m) is imposed, shall be paid  
11 along with the taxes and shall be deposited in the appropriation under s. 20.566 (1)  
12 (ha).

13 **SECTION 9341. Initial applicability; revenue.**

14 (1) ADMINISTRATIVE FEES; INTOXICATING LIQUOR TAXES. The treatment of section  
15 139.06 (1) (a) of the statutes first applies to fees and taxes that are due on the 15th  
16 day of the month following the month in which this subsection takes effect.

17 (END)



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-1820/1

JK:cjs:rs

DOA:.....Kraus – Funding increase for alcohol tax enforcement agents

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

This bill increases the administrative fees that DOR imposes for the enforcement of intoxicating liquor taxes from three cents per gallon on each gallon of intoxicating liquor subject to taxation to 11 cents per gallon on each gallon of intoxicating liquor subject to taxation.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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7 at the rates under s. 139.03 (2m) shall be paid to, and a monthly return filed with,  
8 the department of revenue on or before the 15th of the month following the month  
9 in which the tax liability is incurred. An administrative fee of 3 11 cents per gallon  
10 on intoxicating liquor taxed at the rates under s. 139.03 (2m) is imposed, shall be paid  
11 along with the taxes and shall be deposited in the appropriation under s. 20.566 (1)  
12 (ha).

13 **SECTION 9341. Initial applicability; revenue.**

14 (1) ADMINISTRATIVE FEES; INTOXICATING LIQUOR TAXES. The treatment of section  
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16 day of the month following the month in which this subsection takes effect.

17 (END)